

Determining the value of your medical coverage

The amount shown in W-2 box 12DD represents the value of medical coverage (employer or employee paid, taxable or non-taxable, before or after tax).

There are a number of ways to determine this value. King County uses the current COBRA rates,* based on your family composition, minus COBRA administrative fees. The value will be higher for those covering dependents. This value also depends on the color level you earned for the Healthy Incentives program (Gold, Silver, or Bronze) during the tax year as well as the monthly cost of the actual Healthy Incentives program.

Example:

An employee has the KingCare (Regence) plan and covers a spouse and a child under his health plan. Both the employee and his spouse earned Gold for the calendar year by participating in the previous year's Healthy Incentives program. This value assumes that the employee's family composition did not change during the year.

Type of Coverage	Employee	Spouse	Dependent(s)	Monthly Sub-Total	Annual Sub-Total
Medical	\$702.43	\$702.43	\$561.94	\$1,966.80	\$23,601.60
Healthy Incentives	\$5.24	\$5.24	NA	\$10.48	\$125.76
Total 2015 Value					\$23,727.36**

How to determine value:

- Find the COBRA rate for your family composition (e.g., employee + spouse/domestic partner + children).
 - Rates depends on your Healthy Incentives color level (Gold, Silver, or Bronze).
- Add the cost of the Healthy Incentives plan (e.g., employee + spouse/domestic partner).

* COBRA rates are posted on the [Benefits website](#). The posted rates will be slightly higher than the amount shown on the W-2 since King County has chosen to use the COBRA rates minus the 2% administrative fee.

** Since King County payroll cycles do not normally end on the last day of a month, the actual value may be slightly different, based on one pay period being paid at the prior year's rate. This example is for illustrative purposes only.